EXHIBIT C

Order for Judgment in Favor of Defendants Megtec Systems, Inc., and Sequa Corporation

STATE OF WISCONSIN

CIRCUIT COURT BRANCH 5

EAU CLAIRE COUNTY

ESTATE OF JEFFREY B. CHWALA, by its Personal Representative, Dale A. Chwala, and SAMANTHA J. KITTL, minor daughter of Jeffrey Chwala, by her Guardian Ad Litem, Ann. W. Johnson,

Case No. 02 CV 495

Plaintiffs,

ROYAL & SUN ALLIANCE PERSONAL INSURANCE CO.

Subrogated Plaintiff,

CONY

CIRCUIT COURT EAU CLAIRE COUNTY

OFG 4 2003

CLERK OF CIRCUIT COURT

TEC (THERMAL EMISSION CONTROL) SYSTEMS, INC., a/k/a TEC SYSTEMS AB. a/k/a GRACE TEC SYSTEMS AB, ABC INSURANCE COMPANY, MEGTEC SYSTEMS, INC., DEF INSURANCE COMPANY, W.R. GRACE & CO., CONTINENTAL CASUALTY COMPANY a/k/a CNA INSURANCE COMPANY. SEQUA CORPORATION. GHI INSURANCE COMPANY, VAN ERT ELECTRIC CO., INC., JKL INSURANCE COMPANY, MURPHY ELECTRIC, INC., LUNDA CONSTRUCTION, POR INSURANCE COMPANY, AMERICAN AUTOGARD CORPORATION, and

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O'HAGAN, SINTH & AMUREOUN, LALO.

Defendants.

STU INSURANCE COMPANY.

ORDER FOR JUDGMENT IN FAVOR OF DEFENDANTS MEGTEC SYSTEMS, INC.
AND SEQUA CORPORATION

The matter of Defendants MEGTEC SYSTEMS, Inc.'s and Sequa Corporation's Motion for Summary Judgment was brought before the Court by way of a written motion, and was scheduled for a hearing on September 16, 2003 at 9:30 a.m. Pursuant to § 802.08, Wis. Stat., and based upon the papers filed by the moving parties, the Court finds that there is no genuine issue as to any material fact, and that the moving parties are entitled to judgment as a matter of law. The Court further finds that all of the other parties have either stipulated to the dismissal of all claims against the moving parties or have failed entirely to respond to the summary judgment motion.

NOW THEREFORE, IT IS HEREBY ORDERED that any and all claims or causes of action against MEGTEC Systems, Inc. and Sequa Corporation are dismissed on the merits, with our

St, with prejudice.

Dated this 4 day of Delember , 2003.

BY THE COURT

Hon. Paul Lenz

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